

ONE HUNDRED FOURTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 604

Introduced by Davis, 43.

PURPOSE: The purpose of this resolution is to study anomalies and inconsistencies in the practices utilized by county assessors in determining agricultural land value. The study committee should investigate how agricultural land categories are determined and valued at the county level. The study committee should also review the role of the property assessment division of the Department of Revenue in maintaining consistency among statewide county valuations.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.